

Judges to ex- under the supervision of the Judges of the Supreme
pend. Court.

Account to Auditor. SEC. 2. *And be it further enacted,* That the said Judges shall render an account of said expenditure to the Auditor of State, within thirty days after making the same, giving a complete list of the books purchased, the amount paid for each, and the expenses attending the same; and he shall have and is hereby given full

Auditing.

power to audit and allow all such necessary expenses.
Approved March 10th, 1864.

CHAPTER 43.

REVENUE.

AN ACT to provide for the payment of Taxes and the Interest and Principal of the School Fund in Treasury Notes, issued as Legal Tender by the authority of the Government of the United States, Notes of National Banks, and Notes of the State Bank of Iowa.

Bank bills & legal tender notes receiv'd by Co. Treasurer. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the County Treasurers of the several counties in this State be, and they are, hereby authorized and required to receive in payment of all taxes by them collected, together with the interest and principal of the School Fund, Treasury Notes now issued or that may be hereafter issued as legal tender by authority of the Government of the United States, and the notes now or that may be hereafter issued by the banks organized or that may hereafter be organized under and in accordance with the conditions of the Act of the Congress of the United States, entitled "an Act to provide a National Currency secured by a pledge of United States Stocks, and to provide for the redemption thereof," approved February 25th, 1863, and the notes now issued or to be hereafter issued by the several branches of the State Bank of Iowa; *provided,* that the Treasurers aforesaid shall not receive the notes of the said branches of the State Bank, or any of them at any time after any one of said branches shall fail to redeem its issues.

Treasurer to keep account. SEC. 2. The Treasurers of the several counties shall each keep an account showing the amount of taxes received by him in specie, and the amount received in

Treasury Notes, and the amount received in notes of National Banks and the amount received in notes of the branches of the State Bank of Iowa, which shall be examined the same as other accounts of said Treasurers.

SEC. 3. Nothing in this Act shall be so construed as in any way to allow the several County Treasurers in this State, or the State Treasurer, to dispose of the specie now on hand or that may hereafter be collected by such Treasurers, for the Treasury Notes above mentioned; and the said County Treasurers are hereby required to pay to the Treasurer of State such specie on hand heretofore, or that may be hereafter collected for State taxes, except what is necessary in making change, and any County Treasurer violating the provisions of this Act shall be liable for all damages sustained by the State in consequence of such exchange; and such Treasurer shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be liable to a fine of not less than five hundred dollars, and imprisonment in the county jail not less than six months.

Specie cannot be exchanged.

Specie paid into State Treasury.

Treasurer liable for violation.

SEC. 4. The Treasurer of State is hereby required to receive of the several County Treasurers the above mentioned notes in payment of any claims the State may now or hereafter have against any county in this State for any part of the permanent School Fund, or for any taxes due the State; and the said State Treasurer shall pay out said notes in redemption of outstanding Auditor's warrants.

State Treasurer receive & pay out notes.

SEC. 5. All Acts and parts of Acts in conflict with this Act are hereby repealed.

SEC. 6. This Act being deemed of immediate importance by the General Assembly, shall take effect from and after its publication in the Daily State Register and Iowa Homestead, papers published in Des Moines.

Approved March 10th, 1864.

I hereby certify that the foregoing Act was published in the Daily State Register on the 12th day of March, A. D. 1864, and in the Iowa Homestead on the —th day of March, A. D. 1864.

JAMES WRIGHT, Secretary of State.